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CHAPTER I.

ASSESSMENT.

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1851. Assessors to require lists.

SECTION 1. The assessors in each town shall, on or before the fifteenth day of October, annually, post on the sign-posts therein, or publish in a newspaper published in said town, a notice requiring all persons therein, liable to pay taxes, to bring in written or printed lists of the taxable property belonging to them on the first day of October in that year.

Lists to specify property.

SEC. 2. Such lists shall specify the different kinds of property, except that household furniture, libraries, and tools may be set in the list in gross; and shall also contain one general head, embracing all taxable property not specifically mentioned; and the taxable estate of married women shall be set in the lists of their husbands.

Estate of married women, how assessed.

ACTS OF 1880, CHAPTER LVII.

[An Act concerning Taxation of Separate Property of Married Women.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Ib. The separate taxable property of every married woman shall be listed for taxation in her name if she shall give in a list of the same to the assessors according to law, or if her husband shall, within the time required by law for giving in lists of taxable property, give notice in writing to the assessors or either of them particularly specifying her separate taxable property, and that he requests that it be listed in her name: *provided, however*, if such property of the wife is not so listed in her name by her or upon her husband's request, it may be placed by the assessors, or by the board of relief if omitted by the assessors, in the name of either husband or wife, at the discretion of the assessors or board of relief; and any tax laid upon such property shall, if otherwise legal, be a lawful tax against the person in whose name it is so set in the list; and such property shall be liable to be levied on and sold for the payment of such tax and costs of collection, and, if the property be real estate, the lien thereon may be continued for the tax, as provided by chapter seventy-third of the public acts passed in the year 1879.]

Lists to be verified by oath.

SEC. 3. At or before the time any person shall deliver his list to the assessor, he shall make oath before the assessor or other proper authority that said list, according to the best of his knowledge, remembrance, or belief, is a true statement of all his property liable to taxation, and that he has not conveyed, or temporarily disposed of any estate for the purpose of evading the provisions of this Title.*

1858. 1865. Residents to give in lists.

SEC. 4. Each resident of any town, liable to give in a list and pay taxes therein, shall, on or before the first day of November, annually, give in his list, made and sworn to as herein before prescribed; and if he shall neglect or refuse so to do, the assessors shall fill out a list for him, putting therein all property which they have reason to believe is owned by him, liable to taxation, at the actual valuation thereof, from the best information they can obtain, and add thereto ten *per cent.* of such valuation.†

1851. 1866. 1870. Assessors may add to list after notice.

SEC. 5. The assessors in each town shall add to the list of any resident in such town, and of any non-resident, who shall give in his list made and sworn to in the manner herein before prescribed, any taxable property which they have reason to believe is owned by him, and which has been omitted in said list; but such assessors shall, on or before the twentieth day of December in the year in which such addition shall be made, give him notice thereof in writing, and if he shall not be a resident of such town, such notice

* What oath sufficient. 28 Conn., 148.

† List of real property against bankrupt corporation of another state, made by assessors before record of assignment in this state, good. 36 Conn., 283.

addressed to him at the town in which he resides, and sent by mail, postage paid, shall be a sufficient notice.

1874. To have control of lists and abstract of previous year.

SEC. 6. The assessors, while in session to perfect the lists and make the abstracts thereof, may take from the town clerk's office the lists and abstract of the town for the previous year.

1851. Assessment of taxable property of non-residents.

SEC. 7. The taxable property of non-residents shall be arranged in separate assessment lists, from the best information to be obtained.*

1851. 1867. Assessors to perfect lists, and lodge abstract with town clerk.

SEC. 8. When the lists of any town shall have been so received or made by the assessors, they shall equalize the same, if necessary; make any other assessments omitted by mistake or required by law; arrange said lists in alphabetical order; make an abstract thereof, including the ten *per cent.* added to said lists, and lodge said lists and abstract in the town clerk's office, on or before the fifteenth day of December, annually, for public inspection.†

1851. Assessors to swear to abstract.

SEC. 9. Every assessor, before lodging such abstract with the town clerk, shall take and subscribe the oath provided by law, which shall be certified by the magistrate administering the same, and indorsed upon, or attached to, said abstract.

ACTS OF 1881, CHAPTER CXVII.

[An Act in Alteration of an Act entitled Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Assessors to lodge tax list with town clerk.

The assessors of cities and boroughs shall, at the expiration of their term of office, deposit with the clerks of their respective communities, all tax lists filed with or made out by them, to be by them kept on file.

CHAPTER CI.

An Act concerning Clerical Informalities in the Assessment of Taxes.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Clerical errors remedied.

SECTION 1. Any clerical omission or mistake in the assessment of taxes may be, at any time, corrected according to the fact, by the assessors or board of relief, and the tax shall be levied and collected according to such corrected assessment.

Additional remedies for collection.

SEC. 2. All taxes, properly assessed, shall become a debt due from the person, persons, or corporation against whom they are respectively assessed to the city, town, district, or community in whose favor they are assessed, and may be, in addition to the remedies now provided by law, recovered by any proper complaint or proceeding at law, in the name of the community in whose favor they are assessed, for the recovery of money due as in other cases.]

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* This section is merely directory. 30 Conn., 402.

† To constitute a valid assessment list, the agency of a majority of the assessors is necessary. 18 Conn., 189. The requirements of the law must be strictly complied with. 7 Conn., 550. Every article on the assessment list must appear to be legally subject to taxation. 10 Conn., 127; 14 Conn., 72. Omissions and mistakes can be taken advantage of only by those in whose lists they occur. 15 Conn., 447. Assessors liable for altering an assessment list, after it has been perfected and lodged with the town clerk. 28 Conn., 201. An assessment list is not a record. 30 Conn., 294.

1869. 1871. 1873. Polls, how assessed.

SEC. 10. Every male person between the ages of twenty-one and seventy years shall pay a poll tax of one dollar, and no more, for town and state taxes.

EXEMPTIONS.

1851. 1852. 1856. 1865. 1869. 1871. 1873. Exemption of polls.

SEC. 11. The polls of the following persons shall be exempt from taxation: students in colleges and incorporated academies; the active members of fire engine, hook and ladder, and hose companies, during their time of service; engineers, or wardens, of any fire department, in any city, town, or borough, who shall have served as such for six successive years, subsequent to the seventeenth day of June, one thousand eight hundred and fifty-two; field and staff officers, who, being duly uniformed, armed, and equipped, have legally performed military duty, during the year next preceding; any officer, musician, and private of the active militia companies, who shall on or before the twentieth day of October, annually, produce a certificate from the commanding officer of the company to which he belongs, that he has performed military duty, uniformed and equipped according to law, during the preceding year, or been prevented from doing the same by any reasonable cause; persons who have faithfully served the full term of five years in the active militia, since the sixth day of July, one thousand eight hundred and sixty five, or who pay a military commutation tax, or who served in the army or navy of the United States in the late rebellion, not less than one year, and were honorably discharged therefrom, or discharged on account of wounds or sickness incurred in such service and in the line of duty, or of the expiration of their term of service.

1851. 1852. 1856. 1859. 1871. 1872. Property exempt from taxation.

SEC. 12. The following property shall be exempt from taxation:

Public property.

All property belonging to the United States, or this state; buildings, with their appurtenances, belonging to any county, town, city, or borough; buildings or portions of buildings exclusively occupied as colleges, academies, churches, or public schoolhouses or infirmaries; parsonages of any ecclesiastical society to the value of five thousand dollars, while used solely as such; buildings belonging to and used exclusively for scientific, literary, benevolent, or ecclesiastical societies, not including any real estate, conveyed by any ecclesiastical society, or public or charitable institution, without reserving an annual income or rent, or by a conveyance intended to be a perpetual alienation; all lands used exclusively for cemetery purposes; the estate, to the amount of one thousand dollars, of pensioned soldiers and sailors, who served in the army or navy of the United States, in the war of the rebellion, and enlisted from and were credited on the quota of this state; of the pensioned widows and mothers of such soldiers or sailors; and of the pensioned widows and mothers of soldiers and sailors, who served in the army or navy of the United States, in previous wars, and were killed or died from wounds received, or disabilities contracted, in said service; the estate, to the amount of three thousand dollars, of any person, who, by reason of blind-

1871. Land held for charitable uses.

1851. Cemeteries.

1871. 1872. Estate of pensioners. See Acts of 1877, 1879, 1880, 1881, following this section.

ness, is unable by his labor to support himself and family; such exemption to be granted only in the town in which such estate is located, unless he owns property in different towns, in which case the exemptions granted in such towns shall not, in all, exceed said amount, to be apportioned between such towns according to the value of such property in each; wearing apparel of every person and family, not including watches and jewelry of any kind exceeding twenty-five dollars in value; household furniture, used by and belonging to any one family, to the value of five hundred dollars; farming tools, actually and exclusively used in the business of farming, upon any one farm, not exceeding in value two hundred dollars; the produce of a farm, while owned and held by the producer, actually grown, growing, or produced, including colts, calves and lambs, during the season next preceding the time of listing; fuel and provisions for the use of any one family; swine, to the value of fifty dollars, and poultry, to the value of twenty-five dollars; cash not exceeding one hundred dollars; private libraries and books, not exceeding two hundred dollars in value, and all public libraries; all musical instruments not exceeding in value twenty five dollars, and all musical instruments used exclusively by churches; all fire engines, and other implements, used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof; the tools of a mechanic, actually used by himself in his trade, to the value of two hundred dollars; any horse used on parade, in the performance of military service by the owner, his son, ward, or apprentice; all fishing apparatus, actually used by any one person or company, to the value of two hundred dollars; the stock or property of every incorporated agricultural society; the stock or securities issued by any ecclesiastical society, to raise funds for the erection, alterations, or repairs of any church edifice, only to the amount of the actual cost of such erection, alterations, and repairs; all property of the General Hospital Society of Connecticut and the Hartford Hospital; bonds, in the hands of the holders thereof, issued by any town or city in aid of the construction of the railroads of the Connecticut Western Railroad Company, the New Haven, Middletown, and Willimantic Railroad Company, the Shepaug Valley Railroad Company, the Connecticut Valley Railroad Company, the Connecticut Central Railroad Company, or either of them, to provide or raise money to pay for stock subscribed for by it in any of said companies; but such bonds or stock, when their avails shall have been expended in the construction of any of said railroads, shall be assessed and taxed in the manner provided in the sixth section of Chapter V of this Title.*

1867. Of blind persons.

1851. Clothing and furniture.

Farm tools and produce.

1880.

Fuel.

1874. Cash.

Libraries.

Musical instruments. 1875, p. 62.

Fire engines.

1871. Mechanic's tools.

Fishing apparatus.

1869. Stocks of agricultural and ecclesiastical societies, &c.

1873. Hospitals.

1869. Certain railroad bonds.

*The statute of 1702, exempting from taxation certain lands given for the maintenance of the ministry of the gospel, or for any public or charitable use, did not constitute a contract between this State and the donors or donees that such property should forever remain so exempt; but if it is a contract, a lease for 999 years, without reserving rent, is a violation of the condition of the contract. 36 Conn., 116; and such property may be taxed at the will of the legislature. *Ibid.* And no act since 1821 has repealed the exemption. 38 Conn., 274. But if the parties stipulated in the lease that the taxes shall be paid by the lessee, the lands are taxable. 14 Conn., 228. Improvements which are not permanent, but such as may be removed at the expiration of the lease, are taxable. 10 Conn., 490. Act of 1859 is not unconstitutional in its application to lands previously given to charitable uses. 31 Conn., 407. A lease for 999 years is, for all practical purposes, a conveyance in fee. *Ibid.* Exemption of stock or property of a corporation applies to increased capital and preferred stock. 30 Conn., 290.

ACTS OF 1877, CHAPTER XLIX.

[An Act concerning the Planting of Trees and Tax thereon.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Tree plantations exempt.

That whosoever shall plant any land in this state not heretofore woodland (the actual value of which, at the time of planting, does not exceed fifteen dollars per acre) to timber trees of any of the following kinds, to wit: chestnut, locust, hickory, ash, catalpa, white oak, sugar maple, European larch, white pine, or spruce, a number not less than twelve hundred to the acre, and after such plantation of trees shall have grown, on an average, six feet in height, the owner of such plantation of trees may appear before the board of relief, in any town in which such plantations of trees may be located, and, on proving the herein mentioned conditions, such plantations of trees shall be subject to exemption from all taxation whatever, for a period of ten years next thereafter.

ACTS OF 1879, CHAPTER XXIII.

An Act concerning Exemption from Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Estate of soldiers and sailors.

That the estate, to the amount of one thousand dollars, of all pensioned soldiers and sailors who served in the army or navy of the United States during the war of the rebellion, and were credited on the quotas of other states, but who have been residents of this state for a term of five years, shall be exempt from taxation; but said pensioners shall not be entitled to said exemption unless they shall have first filed in the office of the town clerk a certified copy of the certificate entitling them to said pension.

ACTS OF 1880, CHAPTER XLVIII.

An Act concerning Exemption from Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Ib.

That the estate, to the amount of one thousand dollars, of all pensioned soldiers and sailors who have served in the army or navy of the United States, shall be exempt from taxation.

ACTS OF 1881, CHAPTER LXXXV.

An Act concerning Exemption from Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Ib.

All pensioned soldiers and sailors of the United States who while in service lost a leg or arm, or suffered disabilities equivalent to the loss of such member, shall be entitled to the same exemption from taxation which is now by law accorded to persons who, by reason of blindness, are unable by labor to support themselves and families.]

PROPERTY LIABLE TO TAXATION.

Sec. 13. All property, not exempted, shall be liable to taxation as follows: 1851. 1860. 1866. Real estate liable to taxation.

Dwelling houses, with the buildings and lots appurtenant thereto, not exceeding two acres, and mills, stores, distilleries, buildings used for manufacturing purposes, and fisheries, and property in fish pounds, designated and set out according to law; to be set in the list at their present true and actual valuation.

Lands and separate lots, except house lots; to be set in the list at their average present and actual valuation by the acre.

Quarries, mines, and ore beds, whether owned in fee or leased; to be set in the list, separately, at their present true and actual valuation; and if owned by a corporation, the whole stock, property, and franchise shall be set in the list of the town where such quarry, mine or ore bed is.

All real estate shall be set in the list of the town where it is situated.*

ACTS OF 1875, CHAPTER XXVII.

[An Act in Alteration of an Act concerning Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Taxation of loans secured by mortgage, where the borrower agrees to pay the taxes.

That money loaned on interest with an agreement that the borrower shall pay the taxes thereon, and secured by a mortgage of real estate in this state, to an amount equal to the assessed value of the land mortgaged, as valued and set in the assessment list of the town where it is situated, shall be exempt from taxation; and the excess of any such loan over such valuation shall be assessed and taxed in the town where the lender resides, in the same manner as other money on interest, and all taxes levied on the land so mortgaged, shall be and remain a lien on said land until paid, and shall have priority of the lien created by said mortgage: *provided, however*, that this act shall not be construed to exempt any savings bank from the payment of its direct tax to the state. Proviso as to savings banks.

ACTS OF 1877, CHAPTER LIV.

An Act relating to the Taxation of Dwelling Houses belonging to Railroad Companies.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Dwelling house belonging to R. R. Co.

That any dwelling house belonging to any railroad company shall be set in the list and be liable to taxation in the town where said dwelling house is situated, notwithstanding the fact that the same may be rented to, or occupied by, an employee of said railroad company, and the amount paid for taxes on any such dwelling house or houses shall be deducted from the sum required by law to be paid by such railroad company for taxes to the state.

* Machinery contained in a mill is taxable as a part of the mill. 30 Conn., 78.

ACTS OF 1879, CHAPTER XXIV.

An Act in addition to an Act concerning Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Real estate of educational, benevolent or ecclesiastical corporation liable to taxation.

SECTION 1. The real estate of every educational, benevolent, and ecclesiastical corporation and association, whether held in the name of such corporation or association, or by any person or persons in trust for such corporation or association, and which is leased or used for other purposes than the specific purposes of such corporation, shall be set in the assessment list for taxation, in the same manner as if the same was held by an individual tax-payer, and shall be liable to taxation to the same extent and in the same manner as the real estate of individual tax-payers.

SEC. 2. All acts and parts of acts inconsistent herewith are hereby repealed.

ACTS OF 1878, CHAPTER XLII.

An Act relating to Taxes.

Preamble reciting diverse practice as to taxation of lands given for support of the ministry.

WHEREAS, in several towns of this state certain pieces of land were granted and given for the maintenance of the ministry of the gospel; and whereas said lands have been leased for different terms up to nine hundred and ninety-nine years; and whereas doubts have arisen about the legality of taxing such lands, and the practice being in various towns to tax all such lands, in other towns to tax only the buildings, and in some towns to exempt them from taxation altogether: therefore,

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Former taxes validated.

SECTION 1. All taxes heretofore laid on such pieces of land are hereby confirmed and validated.

Ministerial land subject to tax.

SEC. 2. All such lands and property shall be assessed and taxed in the same manner as other property.]

1860. 1865. Personal property liable to taxation.

SEC. 14. Personal property in this state or elsewhere, not exempt by this Title, shall for the purpose of taxation include all notes, bonds and stocks, (not issued by the United States,) moneys, credits, choses in action, and all vessels, goods, chattels or effects, or any interest therein; and such property, belonging to any resident in this state, shall be set in his list in the town where he resides, at its then actual valuation, except when otherwise provided; but money, secured by mortgage upon real estate in this state, shall be set in the list, and taxed only in the town where said real estate is situated.*

1860. Merchandising, &c., carried on out of state exempt.

SEC. 15. The provisions of the preceding section shall not include money or property, actually invested in merchandising or manufacturing carried on out of this state.

1852. 1872. Property taxed out of this state, exempt.

SEC. 16. The list of any person need not include any property situated in another state, when it can be made satisfactorily to

* Note for purchase of land without interest, secured by mortgage, may be added by board of relief. 39 Conn., 176.

appear to the assessors, that the same is fully assessed and taxed in such state, to the same extent as other like property, owned by its citizens; but the provisions of this section shall not apply to moneys, loaned by residents of this state to any party out of this state, as money at interest; nor to bonds issued by, or loans made to, any railroad company, located out of this state, when such bonds are owned, and loans made, by residents of this state.

1851. Rule of valuation.

SEC. 17. The present true and just value of any estate shall be deemed by all assessors and boards of relief to be the fair, market value thereof, and not its value at a forced or auction sale.

Property of corporations, how assessed.

SEC. 18. The whole property of every corporation in this state, whose property is not by law expressly exempt from taxation, except such real estate as may be required for the transaction of its appropriate business, shall be set in its list, and liable to taxation in the same manner as the property of individuals.*

1851. 1868. Where taxed.

SEC. 19. The real estate of any such corporation shall be set in the list of the town, in which it is situated, and the personal estate shall be set in the list of the town in which it has its principal place of business, or exercises its corporate powers; and when it shall have two or more establishments for transacting its business in different towns, school districts, or other municipal divisions, it shall be assessed and taxed for every such establishment, and for the personal property attached thereto, or connected therewith, in the town, school district, or other municipal division in which such establishment is; and the stockholders of any corporation, the whole property of which is assessed and taxed in its name, shall be exempt from assessment or taxation for their stock therein.†

1851. 1869. 1872. Bank and other stocks, where taxed.

SEC. 20. Shares of the capital stock of any bank, national banking association, trust, insurance, turnpike, bridge or plank road company, owned by any resident in this state, shall be set in his list, at its market value, in the town in which he may reside; but so much of the capital of any trust company, as may be invested in real estate, on which it is assessed and pays a tax, shall be deducted from the market value of its stock, in its returns to the assessors.

See act of 1877 following.

ACTS OF 1877, CHAPTER XLVII.

[An Act relating to Taxation of Corporations.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Same.

SECTION 1. Shares of the capital stock of any bank, national banking association, insurance, turnpike, bridge, or plank road company, owned by any resident in this state, shall be set in his list at its market value, in the town in which he may reside; but so much of the capital of any such company as may be invested in real estate on which it is assessed and pays a tax, the assessed

* Before the statute of 1826, bank stock owned by an incorporated company could not be taxed. 3 Conn., 15. Bank stock owned by savings bank, liable to taxation in town where savings bank is located. 20 Conn., 111. Deposits in savings banks are not regarded as stock. *Ibid.* See 40 Conn., 498.

† Principal place of business of a corporation is where its governing power is exercised. 40 Conn., 65.

value of such real estate shall be deducted from the market value of its stock in its returns to the assessors.

SEC. 2. This act shall take effect from and after its passage.]

1851. Returns to assessors of names of stockholders, and value of stock.

SEC. 21. The cashiers or secretaries of all corporations, whose stock is liable to taxation, shall, on or before the twelfth day of October, annually, inform the assessors of each town of the names of the stockholders residing therein, and the amount of stock owned by each, as exhibited by the books of said corporations, on the first day of said October, so far as the residence of such stockholders shall be known to such cashiers or secretaries, and its market value during the month of September next preceding; and any such cashier or secretary, who shall neglect to furnish such information to the assessors of any town where said stock is liable to be taxed, shall forfeit fifty dollars to such town; but putting a letter into the post-office containing such information, postage paid, addressed to the assessors of any town where such owner resides, shall be a compliance with the provisions of this section.

1858. Returns of property held in pledge.

SEC. 22. The cashier of each bank and national banking association, the treasurer of each savings bank, and the secretary of each corporation incorporated by the laws of this state, shall, upon the request of the assessors of any town, inform them of the name of any person therein, who owns stock or bonds, held by such corporation as collateral security for any indebtedness or liability, and the amount and description of such stock or bonds; and any such cashier, treasurer, or secretary, who shall neglect to furnish such information to the assessors of any town where said stock or bonds are liable to be taxed, shall forfeit one hundred dollars to said town.

1851. Penalty for evasive transfer of stock.

SEC. 23. The owner of any share of the capital stock of any corporation, who shall transfer such share to another, with the intent of evading the provisions of this Title, shall forfeit to the town in which he resides one *per cent.* of the value of the stock so transferred.

1852. Penalty if stockholder give untrue residence.

SEC. 24. When any owner or holder of any stock in any corporation, liable to taxation, shall represent, or cause to be represented, to its cashier or secretary that he is a resident of any other town than that in which he actually resides, and thereby cause said cashier or secretary to give information, as aforesaid, to the assessors of such other town, such assessors shall return the same to the comptroller within thirty days thereafter, and shall certify in such return that no such person is known to reside in said town; and the comptroller shall thereupon notify said cashier or secretary of the information given to him by said assessors; and such stockholder shall forfeit to the state one *per cent.* of the value of such stock; and said cashier or secretary shall thereupon pay said forfeiture to the treasurer; and such corporation shall have a lien upon such stock for the amount so paid.

1851. Personal property in hands of trustee, where taxed.

SEC. 25. Personal property, in the hands of a trustee, shall be set in the list in the town where he resides; but if he does not reside in this state, or if there are more trustees than one, residing

in different towns, it shall be set in the list in the town where the person resides for whose use such property is held in trust.

ACTS OF 1877, CHAPTER X.

[An Act in Addition to an Act concerning Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

That it shall be the duty of trustees holding taxable personal property, to return to the assessors the tax lists provided for by the twenty-fifth section of the Act concerning Taxation; and on the failure of any trustee to do so, he shall forfeit to the treasurer of any town that would have been entitled to a tax upon such property, two *per cent.* of the cash value of the property so taxable in such town.] Penalty for neglect of trustee to return list of taxable personal property.

Estate of insolvent debtor and deceased persons where taxed.

SEC. 26. The estate of any insolvent debtor, or deceased person, not distributed or finally disposed of by the Court of Probate, and which is required to be set in the list for taxation, may be set in the list in the name of such estate, or of the trustee, administrator, or executor thereof, as such, at his option; and such property, or any part thereof, when so set in the list, shall be liable for all taxes legally imposed thereon, for one year from the time when they become due.*

Personal estate held by tenant for life or years.

SEC. 27. When one is entitled to the ultimate enjoyment of money at interest, land, or personal estate, and another is entitled to the use of the same as an estate for life, or for a term of years by gift or devise and not by contract, such estate shall be set in the list of the party in the immediate possession or use thereof, except when it is specially provided otherwise.

Taxation of materials or goods of manufacturers.

SEC. 28. No person shall be assessed or taxed for materials procured for the purpose of manufacturing, or for manufactured goods on hand, beyond the amount of capital actually invested, and surplus earnings; nor at a less sum than the present, true, and just value of his real estate and the machinery attached or belonging thereto, unless reduced by indebtedness that may be deducted, as in other cases hereinafter specified.

Interest of traders, manufacturers, and mechanics, where taxed.

SEC. 29. The interest of any trading, mercantile, manufacturing or mechanical business shall be assessed in the company or corporate name, in the town, city or borough where the business is carried on; and the list of any business shall be given in by the person having charge thereof, residing in the town, city or borough, when the owner or owners do not reside therein. The average amount of goods kept on hand for sale during the year, or any portion of it when the business has not been carried on for a year, previous to the first day of October, shall be the rule of assessment and taxation; but merchants shall also be liable to be asssessed for any amount due them from responsible persons, beyond their liabilities; and any merchant may have a deduction

Rule of valuation.

*Estate of insolvent debtor should be classed with estate of residents, though trustee is a non-resident. 30 Conn., 402. Personal property of deceased, during settlement, is taxable at the place of his domicile, and when it comes to the heir or legatee, where he resides; and when it comes to the hands of a trustee, where he or the *cestui que trust* resides. 33 Conn., 443. Executor or administrator, during settlement, and before final distribution, is not a trustee. *Ibid.*

from his list for debts owing by him, in the same manner and to the same extent as hereinafter provided.

Traders, how taxed if not located.

SEC. 30. Traders of any kind, when their business is not located, shall be assessed in the same manner as is provided in the preceding section, in the list of the town, city or borough where they reside; but the goods, wares, and merchandise of any resident or corporation located in this state, in the hands of any merchant or trader, for sale on commission, need not be estimated in making up the average provided for in this and the preceding section, in the list of such merchant or trader.

1869. Water power, how taxed.

SEC. 31. When water-power created or reserved in any manner, by works, wholly located in the same town in which it is appropriated and used, is used by its owner, the whole shall be assessed and set in the list as incidental to the machinery which is operated by it, and not separately as distinct property; and when such power, or any part thereof, is leased from its owner, it shall, to the extent to which it is so leased, be assessed and set in his list at its fair valuation, based upon its net rental.

When located in more than one town.

SEC. 32. When such power is appropriated and used in any other town than that in which the dam, canal, reservoir or pond creating it is located, the valuation of the land occupied by such dam, canal, reservoir or pond, and the increased flowage occasioned thereby shall be made, and set in the list in the town in which such dam, canal, reservoir or pond is located, to the owner of such power, at what would be its fair valuation for agricultural purposes, if not so occupied; and such power shall be assessed and set in the list in the town in which it is so used and appropriated; and the assessors shall, in estimating its incidental value to the machinery operated by it, or its net rental value, deduct the amount so assessed by other towns from the value of said land so occupied as aforesaid.

ACTS OF 1879, CHAPTER LXXIX.

[An Act concerning Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Land taken by municipality for water supply.

Land owned or taken by any municipal corporation, for the purpose of creating or furnishing a supply of water for its use or benefit, shall be liable to taxation, and shall be set in the list in the town where such land is situated, to the corporation owning or controlling such water supply, at a valuation which would be fair for said land if used for agricultural purposes; *provided, however*, that no such land shall be liable to taxation, or set in any list as aforesaid, wherever the inhabitants of the town in which the said land is situated have the right to the use of such water supply npon the same terms and conditions as the inhabitants of such municipal corporation, and when such town actually uses the same.]

1867. 1873. Taxation of dogs.

SEC. 33. The assessors of each town shall cause all dogs therein, over three months old, to be entered on the list of the keeper or occupant of the premises where such dogs are kept; and the same shall be added to the rate bill of the town, at one dollar for each male dog, and three dollars for each female dog, which shall be collected from such keeper or occupant with the other taxes of such town, and shall not be abated.

ACTS OF 1878, CHAPTER XCIX.

[An Act relating to Dogs.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Dogs to be registered and taxed.

SECTION 1. Every owner or keeper of a dog or dogs shall annually, on or before the first day of May in each year, cause said dog or dogs to be registered, numbered, described, and licensed for one year in the town clerk's office in the town wherein said dog is owned, kept, or harbored, and shall keep around its neck a collar distinctly marked with its owner's name and its registered number, and shall pay to said town clerk, for a license, the sum of two dollars and fifteen cents for each male,* and six dollars and fifteen cents for each female dog.

Same.

SEC. 2. Any person becoming the owner or keeper of a dog or dogs not duly licensed on or after the first day of May, 1878, shall forthwith cause said dog or dogs to be registered, numbered, described, and licensed until the first day of the ensuing May, in the manner and subject to the terms and conditions prescribed in section first.

* * * * * * *

Licenses by whom issued.

SEC. 5. The town clerk of said town shall issue said licenses and receive the money therefor, and after deducting fifteen cents for each and every dog so licensed and numbered, shall pay the same to the treasurer of the town within thirty days thereafter.

Penalty for non-compliance with this act.

SEC. 6. That any persons owning or keeping a dog or dogs who shall fail to comply with the requirements of this act concerning the registration of their dog or dogs, and the payment of said license for the same shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not more than seven dollars, or imprisoned in the county jail not more than thirty days, or both. It shall be the duty of grand jurors and all other prosecuting officers to prosecute any violations of this act.

ACTS OF 1881, CHAPTER XLVIII.

An Act relating to Dogs.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

The annual license fee for dogs, as provided in chapter ninety-nine of the laws of 1878, shall hereafter be one dollar and fifteen cents for each male, and six dollars and fifteen cents for each female dog.

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* See Act of 1881 following.

ACTS OF 1880, CHAPTER LXXIV.

An Act relating to Dogs.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Town clerks to furnish lists to selectmen.

The town clerks of the several towns shall annually, on or before the first day of June, furnish the selectmen with a list of the persons owning or harboring dogs, who have caused the same to be registered; and said selectmen shall thereupon cause a diligent inquiry to be made for unregistered dogs, and cause the persons owning or harboring the same to be prosecuted, as provided by chapter one hundred and two of the public acts, passed January session, 1879; and any town clerk or selectman who shall neglect any of the duties prescribed by this act, shall be deemed guilty of a misdemeanor, and be fined not more than seven dollars for each and every offense.

Selectmen to make inquiry for dogs.

CHAPTER LXXV.

An Act relating to Tax on Dogs.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Tax not to be refunded.

That no moneys paid into the treasury of any town, which arise from the tax on dogs, shall be paid back to persons from whom the same was collected, but the same, if not needed for the payment of damages done by dogs, shall be used for the ordinary purposes of the town; and any selectman who shall sign any order for the repayment of such taxes shall be fined not more than seven dollars for each and every offense.]

BOARDS OF RELIEF.

Meeting of board of relief, and duties.

SEC. 34. The board or relief in each town shall meet on the first Monday in January, annually, having given at least ten days' previous notice of the time and place of such meeting, by posting it on the public sign-post in said town, or publishing it in some newspaper printed therein; and may adjourn, from time to time, till they shall have completed the duties imposed upon them by this Title.

Appeals to board of relief from assessors.

SEC. 35. At such meeting, any person claiming to be aggrieved by the doings of the assessors of such town may appeal therefrom to such board of relief, which shall determine all such appeals, and equalize and adjust the valuations and assessment lists of said town; and in so doing may increase the items of taxable property in the list of any person or the number, quantity, or amount of any such item, or add to any such list any taxable property, or interest therein, omitted by the assessors, and which should be added thereto; and may add to the assessment list the name of any person omitted by the assessors, and owning taxable property in such town, and make a list for him, with the valuation of such property; but before proceeding to increase the list of any person,

or to add to the assessment list the name of any person so omitted, they shall leave with him, or at his usual place of abode, a written notice, at least two days before making such increase or addition, to appear before said board, and show cause why the same should not be made;* and if such person shall be a non-resident of said town, such notice addressed to him at the town in which he resides and sent by mail, postage paid, at least one week before such increase or addition shall be made, shall be sufficient notice.

1881, p. 5. Notice of, to non-resident, of increase of his list, how made.

May reduce lists.

SEC. 36. The board of relief may reduce the list of any person, by reducing the valuation, number, quantity, or amount of any item of estate therein, or erasing therefrom any item which ought not to be retained in it; but shall not reduce the list of any person, who shall not offer to be sworn before them, and answer all questions touching his taxable property.

1857. 1867. Indebtedness to be deducted by board of relief.

SEC. 37. If any resident in any town shall be indebted to another resident in this state, in such manner that the debt is liable to be assessed, and set in the list of the creditor, the board of relief for such town shall, on his request, deduct the amount thereof from the list of such debtor, and add the same to the list of the creditor, if resident in the same town; and if such creditor resides in any other town, such board of relief shall deduct such indebtedness from the personal property only of such debtor, and give notice of such fact to the board of relief of the town where such creditor resides, which may add such sum to his list; but no board of relief shall add to his list, under the provisions of this section, without first giving him notice, in the manner prescribed by the provisions of the thirty-fifth section of this Chapter, to appear and show cause, why such addition should not be made.

1852. To be added to the list of the creditor.

SEC. 38. The assessors, who may omit any real estate, or any amount equivalent to its valuation from the list of any person, because of an indebtedness secured by mortgage upon such real estate, or the board of relief, who may reduce such list for such cause, shall add the amount of such indebtedness to the list of the creditor, if resident in the same town; but if he does not reside in such town, shall make a list against him, embracing such indebtedness, and give him written notice thereof, within ten days thereafter, by depositing such notice in the post-office, postage paid, addressed to him at his place of residence; and he may appear before them within ten days after said notice shall have been given, and show cause why such indebtedness should not be assessed against him.

Board of relief not to reduce list not sworn to.

SEC. 39. The board of relief shall not reduce the list of any person, or the valuation, number, quantity, or amount, of any item of estate therein contained, erase any item, nor deduct any indebtedness therefrom, if he shall have refused or unnecessarily neglected to give in his sworn list to the assessors as prescribed by law; and if any board of relief shall so reduce any such list, its members shall forfeit fifty dollars to their town.

1867. Amount of deduction.

SEC. 40. No greater amount of indebtedness shall be deducted from the list of any person than the assessed valuation of the property, for which such indebtedness may have been contracted.

*May add note without interest, secured by mortgage. 39 Conn., 176.

1851. 1881. Limitation of appeals.

SEC. 41. No appeal from the doings of the assessors in any town, or application for deduction of amount of indebtedness from the list of any debtor, shall be heard or entertained by the board of relief, unless preferred to it at its meeting on the first Monday of January, or at some adjourned meeting held within twenty days thereafter.

ACTS OF 1878, CHAPTER XXXII.

[An Act in addition to an Act concerning Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Appeal from board of relief to Superior Court.

SECTION 1. Whenever any person claims to be aggrieved by the action of the board of relief of any town, he may make application, in the nature of an appeal, from the doings of such board to the superior court of the county in which such town is situate, upon which application said superior court shall have power to grant such relief as shall to justice and equity appertain.

Limitation of time for appeal.

SEC. 2. Said application shall be brought within two months, and not afterwards, from the time of the action of the board of relief complained of, and shall be accompanied by a citation to said town to appear before said court, in the usual form of citations to bills in equity, and shall be served in like manner as such citations to bills in equity are served.

Bond

SEC. 3. Upon making such application, the authority issuing the citation shall take from the applicant a bond of recognizance to such town with surety to prosecute the application to effect and to comply with and conform to the orders and decrees of the court in the premises.

Appeals to be preferred cases.

SEC. 4. Such applications shall be preferred cases to be heard, unless good cause appears to the contrary, at the first term by the court or by a committee appointed by the court.

Effect of appeal.

SEC. 5. Such application, when duly made and served, shall suspend action upon the tax against the applicant, subject to the order of the court thereupon, but shall not suspend proceedings in collecting other taxes.

Power of court as to relief and costs.

SEC. 6. The applicant and his surety in said bond of recognizance shall be liable upon said bond to the performance of whatever may be ordered by the court in the premises, and said court shall have power to grant relief upon such terms and in such manner and form as appears equitable, and if the application appears to be without probable cause may tax double or treble costs as the case shall appear to demand; and upon all such applications, costs may be taxed at the discretion of the court.]

1851. 1873. Abatement of polls.

SEC. 42. The assessors and board of relief may abate the polls of indigent, sick, or infirm persons in their respective towns, not exceeding one-tenth of the taxable polls; and shall give reasonable notice of the time and place of their meeting for that purpose.

1851. 1867. Town clerk to transmit abstract to comptroller.

SEC. 43. The town clerk of each town, after said lists shall have been examined and corrected by the board of relief, shall, on or before the first day of March, annually, transmit to the comptroller an abstract of said lists, including the ten *per cent.* added by the assessors, made in accordance with blank forms which shall be furnished by him, on or before the first day of January, annually, to the several town clerks; and every town clerk, who shall neglect to transmit such an abstract to the comptroller, by the time aforesaid, shall forfeit fifteen dollars to the state.

1851. Board of equalization, how constituted, and their powers.

SEC. 44. The treasurer and comptroller shall constitute a board of equalization, and shall meet, annually, on the second Tuesday of March, and equalize and adjust the assessment lists of each town, by adding to, or deducting from, its list, or any part thereof, such amount as, when compared with the valuations of other towns, will equalize the same; and said lists, after they have been so equalized and adjusted, shall constitute the general list of the state, upon which state taxes shall be imposed.

Notice to town clerk of additions or deductions.

SEC. 45. If the board of equalization shall add to, or deduct from, the list of any town, the comptroller shall, on or before the tenth day of April, annually, give notice thereof to the town clerk of such town, who shall thereupon add to, or deduct from, said list, such amount as may have been added or deducted by said board; and state taxes shall be levied and collected on such list, thus added to or reduced.

Taxes to be laid on list of preceding or succeeding year.

SEC. 46. Town, society, school district, and highway taxes shall be laid either on the assessment list of the town last before or on that next thereafter completed, and be payable within one year after they are laid.

1826. Selectmen to make rate bill, when tax not laid.

SEC. 47. When any town shall neglect to lay necessary taxes, its selectmen may make a rate bill upon its list, last completed, for so much as is necessary, and cause the same to be collected as other taxes.*

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* Power of town to lay a tax on list last made, not taken away by Act of 1850, prescribing new mode of making out list. 21 Conn., 65.

Chapter II.

COLLECTION OF TAXES.

SECTION.

1. State taxes, how laid, and when payable.
2. Execution against inhabitants of town for state taxes.
3. Their re-imbursement by the town.
4. Collectors, rate-bills and warrants.
5. Collectors to give bonds.
6. Proceedings against negligent collectors.
7. When new collector may be appointed.
8. Negligent collector, how removed.
9. Representatives of deceased collector may recover uncollected taxes.
10. Abatement of taxes.
11. Collectors to have powers of sheriffs.
12. Notice that taxes are due; interest on unpaid taxes.
13. Levy for taxes, how made.
14. Levy on estate in chattels, for life or years.
15. Taxes, a lien on land for one year.
16. How, and how long tax lien may be continued.
17. Mode of selling land for taxes.
18. Relief from levy on body, by taking poor debtor's oath.
19. Preceding sections not applicable to Hartford or New Haven.
20. Collectors to make monthly returns.
21. Form of tax warrant.

1857. 1867. State taxes, how laid, and when payable.

SECTION 1. When the general assembly shall grant a tax to be laid upon the general list of the state, last made and perfected, the selectmen of each town shall cause the amount of tax due therefrom to be paid to the state, on or before the tenth day of November next ensuing; and if any town shall not pay such tax at such time, the treasurer shall issue an execution, returnable in sixty days, against the estate of its selectmen for the sum due, directed to the sheriff of the county in which such town is situated.*

1876.

Execution against the inhabitants of town for State taxes.

SEC. 2. If such execution shall be returned unsatisfied, the treasurer shall forthwith issue an execution, returnable in sixty days, for the sum remaining due on said tax, with the officer's fees and charges before that time accruing, against the estate of the inhabitants of such town, to be directed as aforesaid.

Their re-imbursement by the town.

SEC. 3. When any estate shall be taken on an execution issued for the collection of a state tax due from any town, any justice of the peace of an adjoining town, on application of the owner, shall appoint three disinterested electors of such town to appraise such estate; and its appraised value, if sold on such execution, shall be paid to such owner by the town from which such taxes were due, with such further damages as shall be just and reasonable.

1851. 1863. Collectors, rate-bills and warrants.

SEC. 4. When any community, authorized to raise money by taxation, shall lay a tax, it shall appoint a collector thereof; and the selectmen of towns, and the committee of other communities,

*Sheriff may depute an inhabitant of town to serve execution, when. Kirby, 237.

shall make out and sign rate-bills, containing the proportion which each individual is to pay, according to the assessment list; and any justice of the peace, on their application, or that of their successors in office, shall issue a warrant for the collection of any sums due on such rate-bills.*

1849. Collectors to give bonds.

SEC. 5. Every collector of taxes shall, before he receives any such warrant, give to the community of which he is collector, a bond with surety to the acceptance of the selectmen, or committee, for the faithful discharge of his duties.

1849. Proceedings against negligent collectors.

SEC. 6. If any collector of taxes shall fail to collect and pay the same within the time limited by the community imposing such tax, any justice of the peace, on application of its selectmen or committee, shall grant an execution against the body and estate of such collector, of the same form, and to be levied in the same manner as executions in civil actions.

When new collector may be appointed.

SEC. 7. If any collector shall refuse to receive the rate-bill, or to give the bond required by law, or to collect and pay the tax within the time limited, and shall deliver up his rate-bill, the selectmen or the committee of the community may depute some person to collect the sums due on such rate-bill, who shall give bonds as prescribed in the fifth section of this chapter.

1860. Negligent collector, how removed.

SEC. 8. If any collector of taxes shall neglect to perform the duties of his appointment, any judge of the superior court, on written application of the selectmen of the town, the mayor and aldermen of the city, or the committee of the community which laid the taxes, and upon due notice and hearing, may remove him from office.

Representatives of deceased collector may recover uncollected taxes.

SEC. 9. When any such collector shall, after having settled his rate bill with the proper officers, die before completing the collection of the tax, his executor or administrator may, within six years after his decease, recover the amount uncollected from those liable to pay the same, with interest thereon.

ACTS OF 1879, CHAPTER XLVI.

[An Act in Addition to an Act concerning Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Tax books to be open to public inspection.

That the tax book of any collector of town, city, borough, or school district taxes, shall be at all reasonable times open to the inspection of any taxpayer, and to any auditor of public accounts, in such town, city, borough, or school district. And any collector who shall, after request, refuse to exhibit his tax book, as aforesaid, shall forfeit the sum of one hundred dollars to the use of the

*If the selectmen make out a rate-bill on an illegal or void assessment, and cause a warrant to be affixed thereto, they are liable, in trespass, to those whose property is taken on such warrant. 7 Conn., 550. The rate-bills and warrants need not specify on which year's list the tax was laid, if this appears from the votes to which they refer. 15 Conn., 454. The action of *indebitatus assumpsit* is an appropriate remedy for the recovery of money paid under an illegal assessment. 10 Conn., 127. But where the tax has been legally laid and assessed, but has been collected by irregular and invalid proceedings, general assumpsit will not lie. 30 Conn., 394. A warrant, unaccompanied by a rate bill, is a dead-letter. 10 Conn., 146. Warrant void unless rate-bill is signed by the selectmen. 30 Conn., 394.

treasury of such town, city, borough, or school district, and such penalty may be recovered by an action on such collector's official bond.]

1823. 1848. 1874. Abatement of taxes.

SEC. 10. The selectmen of towns, the mayor and aldermen of cities, the warden and burgesses of boroughs, and the committees of other communities, may abate the taxes assessed by their respective communities upon such persons as are poor and unable to pay the same; and shall present to each annual meeting of their respective communities a list of all persons whose taxes they have abated in the preceding year.

1848. Collectors to have powers of sheriff.

SEC. 11. Collectors may execute their tax warrants in any town, at any time, though after the expiration of the year limited for the collection of the tax, and shall have the same powers as sheriffs in executing their office.

1848. 1867. 1872. Notice that taxes are due; interest on unpaid taxes.

SEC. 12. Collectors of town taxes shall publish a notice of the time and place at which they will receive them, in a newspaper published in the county, and post such notice on the sign-post in their respective towns, at least three successive weeks next preceding the time therein appointed; and collectors of other taxes shall appoint a time and place for receiving the same, and give reasonable notice thereof; and if any tax laid by any town or city, except the towns and cities of Hartford and New Haven, or by any borough, or school district, except the New Haven city school district, shall remain unpaid, for one month after such notice, one *per cent.* shall be added to the amount of said tax for each month that it shall remain unpaid, which shall be collectible as a part of said tax; and said collectors shall keep an accurate and separate account of all such additions, and the time when the same may be received, and shall pay over the same as a part of said tax.*

ACTS OF 1880, CHAPTER XL.

[An Act in addition to an Act relating to Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Interest on unpaid taxes.

SECTION 1. On any tax laid by any town, city, or borough, or school district in this state which shall remain unpaid for one month after the same shall become due and payable, interest at the rate of nine per cent. shall be charged from the time when such tax becomes due until the same shall be paid.

Rate of interest when tax lien is filed not affected.

SEC. 2. All acts and parts of acts in relation to percentage or interest, inconsistent herewith, are hereby repealed; but this act shall not affect the rate of interest accruing upon taxes for the security of which a tax lien has been, or shall be, filed as now provided by law.

*A collector may collect his rate-bill after the expiration of the year for which he was appointed, although a clause is inserted in the warrant affixed thereto, requiring him to settle with the selectmen within that time, and although another collector has been appointed by the town. 10 Conn., 146. A tax illegally assessed and paid under compulsion may be recovered. 35 Conn., 568; and this, when the illegality is only in part, if the part be not separable. 37 Conn., 274.

ACTS OF 1879, CHAPTER LXII.

An Act relating to the Collection of Taxes.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

When town and city collectors may collect all taxes due during their official term.

SECTION 1. All town and city collectors whose compensation is fixed by a salary and not by a rate of commission, shall during their term of office have authority to collect all taxes due the towns and cities of which they are collectors, they having proper warrants therefor; and upon the expiration of their terms of office, the rate-bills not fully collected shall be delivered to their immediate successors in said offices respectively, who, with warrants to them directed, shall have authority to collect the taxes remaining due thereon.

SEC. 2. This act shall take effect from its passage.]

1848. Levy for taxes, how made.

SEC. 13. If any person shall fail to pay any tax, the collector may levy therefor on his goods and chattels, and post and sell them in the manner provided in case of executions; but if no goods or chattels are tendered, or can be found, he may levy on the real estate, or on the body of such person, and commit him to jail, there to remain until he shall pay such tax and the legal costs, or be discharged in due course of law.

1871. Levy on estate in chattels, for life or years.

SEC. 14. In levying a tax warrant against a party entitled to the immediate possession or use, for life, or for a term of years, of any personal estate, to the ultimate enjoyment of which some other party is entitled, the collector may advertise, post, and sell such interest, or so much thereof as shall be necessary to satisfy said warrant, in the same manner, so far as may be, as is provided in the preceding section; and in case it is unnecessary to sell the whole of such interest, if it be a life interest, an undivided portion may be sold; but if it be an interest for a term of years, the sale shall be of the whole interest for a definite portion of said term.

1848. 1851. Taxes, a lien on land for one year.

SEC. 15. Real estate, owned by any person in fee, or for life, or for a term of years by gift or devise and not by contract, shall stand charged with his lawful taxes, in preference to any other lien, and may be sold for the same, and costs of collection, within one year after the taxes become due, notwithstanding any transfer thereof, or any levy of attachment or execution thereon; and shall, after the expiration of such year, and before any such transfer or levy, remain liable for the payment of such taxes and costs until paid; but no real estate, so transferred or levied upon, shall be sold for the payment of any taxes laid upon a list made after such transfer or levy, nor shall any real estate, legally transferred, attached, or taken by execution, be sold for taxes, when other estate can be found sufficient to pay them and the legal costs.*

1874. And until a change of title.

1874. 1875. How, and how long tax lien may be continued. See Act of 1879 following.

SEC. 16. The selectmen of any town, the mayor of any city, the warden of any borough, the committees of other communities, may continue any tax lien upon any real estate therein for not

* Taxes paid by mortgagee are a lien on the land. 14 Conn., 32.

more than ten years after the tax becomes payable, by recording in the land records of the town, within the first year of said period, their certificate describing the real estate, the amount of the tax, and the time when it became due; and thereupon such tax shall remain a lien upon such land, at interest, at seven *per cent.* a year, and said land may at any time during said period be sold for said tax, in the same manner as if sold within said first year.

ACTS OF 1879, CHAPTER LXXIII.

[An Act concerning Tax Liens.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Ibid. SECTION 1. The first selectman of any town, the mayor of any city, the warden of any borough, and the chairman of the committee of other communities may continue any tax lien upon any real estate by causing to be recorded in the land records of the town in which the real estate is situated, within the first year after the tax becomes due, his certificate describing the real estate, the amount of the tax and the time when it became due, and thereupon such tax, with the interest thereon at seven per cent. per annum, shall remain a lien upon such real estate for five years thereafter unless the tax and interest shall be sooner paid; and any tax lien so continued, when the tax has been paid, may be discharged by a certificate of the collector of the tax recorded in such land records.

SEC. 2. All acts inconsistent herewith are hereby repealed; but any tax lien continued by a certificate heretofore recorded as required by section sixteen, chapter two, title twelve, of the general statutes, and the amendment thereto approved July 2, 1875, shall continue in force as therein provided.]

1848. 1874. Mode of selling land for taxes. SEC. 17. When a collector shall levy a tax warrant on real estate, he shall advertise the time and place of sale three weeks, by posting on a sign-post in the town, and by publication, at least once a week, in a daily newspaper published in said town, if any there be, otherwise in a newspaper published in the county, at least six weeks before the time of sale, and then sell at public auction enough of said estate to pay the taxes and costs chargeable against the owner, and execute and deliver a deed thereof to the purchaser, to be lodged in the office of the town clerk of the town where the land lies, to remain unrecorded twelve months; and if the party from whom the tax was due, or any person interested in the estate, shall, within twelve months from the time of such sale, pay or tender to the purchaser the purchase money, with twelve *per cent.* interest, such deed shall be delivered to the person paying, or tendering the money, who, if not the owner, shall have a lien thereon for the money paid by him, and twelve *per cent.* interest; but if the purchase money and interest shall not be paid

within such time, then the deed shall be recorded and have full effect.*

ACTS OF 1877, CHAPTER IX.

An Act regulating the Sale of Real Estate for Taxes.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Collector of taxes not to sell encumbered real estate without notice to the holder of the encumbrance. No collector of taxes shall levy upon and sell under his warrant, any real estate which is subject to a mortgage, lien, or other incumbrance, appearing of record at the time of such levy, unless he shall have deposited in the post-office, postage paid, a written notice directed to the holder of every such mortgage, lien, or incumbrance, at his usual place of abode, at least three weeks before such sale, stating the property to be sold, the time and place of sale, and the amount to recover which such sale is to be made; and for each notice so sent, said collector shall be entitled to add the sum of fifty cents and the amount he may have necessarily paid the town clerk for making a search of the records, to his fees now by law provided.

ACTS OF 1877, CHAPTER LX.

An Act in Alteration of an Act entitled Taxation.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

What taxes encumbered real estate may be sold to pay. SECTION 1. No real estate encumbered by mortgage or other lien shall be sold for the payment of any taxes hereafter to become due, except the taxes laid upon the assessed valuation of the particular real estate so encumbered, unless the sale is made subject to such mortgages, or other liens thereon, as were recorded before the laying of such taxes.

Sale of equity of redemption for payment of taxes. SEC. 2. Whenever the equity of redemption in any real estate shall be offered for sale for the payment of taxes, and the whole of such equity shall not be required therefor, the collector of taxes shall sell only such undivided part of the whole equity as may be necessary to raise the amount required to pay the taxes and expenses of sale, and he shall give to the purchaser a deed of so much of the equity as shall be so sold.

[ACTS OF 1879, CHAPTER LXVII.

An Act authorizing the Foreclosure of Tax Liens.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Foreclosure of tax liens. Tax liens may be foreclosed in the manner provided by law for the foreclosure of mortgages of real estate; and the court having jurisdiction may limit a time for redemption, or order the sale of the property, or pass such other decree as it shall judge proper.

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* Personal notice to a tax debtor to pay the tax, as a pre-requisite to making distress therefor is not required; nor a personal demand for personal property to satisfy the tax before the sale of real estate, if the notices required by law have been given. 7 Conn., 505. Demand is not necessary to make the tax due, but is necessary before a levy. 30 Conn., 394. The deed of the officer should be lodged with the town clerk, with all convenient dispatch after the sale. *Ibid.*

ACTS OF 1881, CHAPTER XX.

An Act in relation to the Foreclosure of Tax Liens.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

lb. SECTION 1. In all actions hereafter brought for the foreclosure of tax liens, all the municipal corporations which have such liens upon the property in question may join in one complaint to foreclose the same.

SEC. 2. This act shall take effect from its passage.]

Relief from levy on body, by taking poor debtor's oath.

SEC. 18. When any person, committed to jail by the collector for the non-payment of any tax, shall be poor and unable to pay it, he may apply to take the poor debtor's oath, giving the requisite notice to the mayor, warden, or one of the selectmen or committee of the community, laying such tax; and if admitted to take such oath, the community shall pay such collector the amount of the tax, and the costs occasioned by the commitment therefor, if made within eight months after the time when such tax became payable.*

1861. 1865. Preceding sections not applicable to Hartford or New Haven.

SEC. 19. The provisions of the twelfth section of this Chapter shall not apply to the time and mode of the payment and collection of taxes, in the town or city of New Haven, the New Haven city school district, or the town or city of Hartford; but the provisions contained in the sections numbered from seventy-

1875. Page 62.

nine to ninety-nine, inclusive, of title sixty-four of the general statutes in the revision of 1866, in respect to the time and mode of the payment and collection of such taxes, shall continue, and are hereby continued in force as respects the same.

ACTS OF 1878, CHAPTER XXXI.

An Act in Addition to an Act concerning the Collection of Taxes, and repealing Section 20, Chapter III, Title 12 of the Revised Statues.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Collector of town taxes to make monthly payments with list of names from whom taxes have been collected.

SECTION 1. Every collector of town taxes shall, on or before the fifth day of every month, deliver over to the town treasurer all moneys collected by him as taxes and interest thereon previous to the first day of that month, and shall, at the same time, deliver to said treasurer a complete list of the names of the persons from whom said moneys were collected, stating therein the amount of principal and interest paid by each person named on said list, and the time of such payment.

Such lists to be kept.

SEC. 2. It is hereby made the duty of all town treasurers to preserve all said lists so to be delivered to them, as is in the foregoing section provided, until the next annual audit and settlement of their accounts with their respective towns, and to deliver

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* For the provisions of law as to poor debtor's oath see Title IX, Chapter II. General Statutes.

the said lists to the selectmen, who shall keep them until the accounts of the collector delivering the same are finally settled with the town.

Negligent collector to forfeit his fees.

SEC. 3. If the collector of any town shall retain or neglect to deliver over said moneys and lists, or either of them, as above required, he shall thereby forfeit his fees for collecting said moneys, and it shall be the duty of the treasurer of such town to forthwith inform the selectmen of such town, in writing, of such retention or neglect, and it shall be the duty of said selectmen to enforce said forfeiture.

Penalty for violation of this act.

SEC. 4. Every person violating any of the provisions of this act shall, for each violation, forfeit and pay into the treasury of the town where such violation occurs, the sum of one hundred dollars; *provided, however*, that this act shall not apply to towns where there may now be in force any special and local system or method, provided by law, for the collection of taxes.

Repeal.

SEC. 5. Section twenty of chapter two of title twelve of the general statutes, revision of 1875, which reads as follows, to wit: "Section twenty. Every collector of town taxes shall, on the first Monday of every month, pay to the town all moneys by him collected up to that time, and shall submit his tax-book and list to the town treasurer, who shall examine the same and charge him with any interest found due, and if either neglect to comply with the provisions of this section he shall forfeit one hundred dollars to the town:" is hereby repealed.

1868 Form of tax warrant.

SEC. 21. Warrants for the collection of taxes may be in the following form:

To A. B., collector of taxes of the [*Here insert the name of the community laying the tax,*] in the county of ———, Greeting:

By authority of the State of Connecticut, you are hereby commanded forthwith to collect of each person named in the annexed list, his proportion of the same, as therein stated, being a tax laid by [*name of community,*] on the ——— day of ———, A. D. 18—, for the purpose of [*Here state the purpose for which the tax was laid.*] And you are to pay the sums collected to the treasurer of said [*name of community,*] on or before the ——— day of ———, A. D. 18—. And if any person fails to pay his proportion of said tax, you are to levy upon his goods and chattels, and dispose of the same as the law directs; and after satisfying said tax and the lawful charges, return the overplus, if any, to him; and for want of such goods and chattels you are to levy upon his real estate, and sell enough thereof to pay his tax and the costs of levy, and give to the purchaser a deed thereof, or take the body of said person and him commit unto the keeper of the jail of said county within the prison, who is hereby commanded to receive and safely keep him until he shall pay said sum, together with your fees.

Dated at ———, this ——— day of ———, A. D. 18—.

A. B., *Justice of the Peace.*

CHAPTER III.

SCHOOL DISTRICT TAXES.

SECTION
1. To be laid on what.
2. Assessment of real estate in two districts.
3. Board of relief, how constituted. Deductions for indebtedness.
4. Assessment of real estate omitted from grand list.
5. Of land sold since completion of grand list.
6. Mode of assessment.

1856. 1860. To be laid on what.

SECTION 1. All taxes imposed by any school district shall be laid on the real estate situated therein, and the ratable personal estate and polls of those persons who belonged to said district at the time of laying such tax, which polls shall be set in the list at one hundred dollars each, except when exempt, and upon any manufacturing or mechanical business, subject to taxation, which is located or carried on in said district, not including therein the value of any real estate situated out of the district; and neither the business so taxed, nor any real estate in said district, shall be taxed in any other district.*

1856. 1874. Assessment of real estate in two districts.

SEC. 2. When real estate in any district is so entered in the list of the town in common with other estate situated out of said district, that there is no distinct and separate value put by the assessors upon the part lying in said district, one or more of the assessors of the town in which said property is situated shall, on application of said district, value said part of said estate, and return a list of the same to the clerk of said district; and notice of such valuation and of the meeting of the assessors and selectmen hereafter mentioned, shall be given by the district committee, in the same way as a notice for district meetings.†

Board of relief, how constituted.

SEC. 3. At the end of ten days, after such return of said list, said assessors and selectmen shall meet in such place as said committee shall designate in such notice, and shall have the same power, in relation to such list, that the board of relief has in relation to town lists; and no deduction or abatement shall be made on account of the indebtedness of the owner of any real estate so taxed, unless both the debtor and the creditor belong to said district, and the debt is secured by a mortgage of real estate situated therein; and such list, when perfected by said assessors and selectmen, shall be lodged with the town clerk; and said valuation shall be the rule of taxation for said estate, by said district, for the year ensuing; and said assessors shall be paid by said district a reasonable compensation for their services.

Deductions for indebtedness.

1859. Assessment of real estate omitted from grand list.

SEC. 4. When any real estate in any district has not been put into the town list, or, when any polls in any district, liable to taxation, have not been entered in said list, one or more of the

* Real estate in any district is taxable there, whether the owner belongs there or not. 11 Conn. 486. 487; 4 Day, 382. The votes imposing school taxes, if inartificially drawn, will be favorably construed, see 15 Conn., 332.

† That the doings of assessors, when called out under this section, will be favorably construed, see 15 Conn., 455, 456.

assessors of the town in which such omission has occurred, on application of said district, shall value such real estate, and make a list of said polls, and add such property and polls to the list of the district.

1866. Of land sold since completion of grand list.

SEC. 5. When a district lays a tax on the town list last completed, and the title to any real estate has been in any way changed between the first day of October next preceding, and the time of laying said tax, one or more of the assessors of the town in which such change of property has occurred, on application of such district, shall value said real estate in the name of the person owning it at the time of laying said tax, and deduct the same from the list of the person in whose name it stood on the town list.

1859. Mode of assessment.

SEC. 6. The assessors, in performing the duties mentioned in the two preceding sections, shall proceed in the manner prescribed for assessing real estate in the second section of this Chapter.

ACTS OF 1877, CHAPTER XXXIV.

[An Act relating to School District Taxes.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Real estate owned by town, when not exempt.

That whenever any school district, having within its boundaries any town almshouse and farm, shall impose any tax for the purpose of building or repairing its school house, said real estate owned by said town shall not be exempt from such taxation]

CHAPTER IV.

COUNTY TAXES.

SECTION
1. How laid, assessed, and collected.
2. Court houses and jails, how built and repaired.

1851. How laid, assessed and collected.

SECTION 1. When the county commissioners in any county shall deem it necessary to levy a tax upon its inhabitants, they shall call a meeting of the representatives for the time being, chosen to the general assembly from all the towns in the county, who may impose such tax as may be deemed necessary upon such towns; and the clerk of the superior court shall be clerk of said meeting, and record its proceedings in the records of said court. Said tax shall be imposed upon the towns in proportion to their respective lists last made and completed, and be payable at such time as said meeting may prescribe; and said clerk shall draw and sign an order, upon each town, for its tax so imposed, in favor of the county treasurer, of which notice shall forthwith be given by said clerk to one of its selectmen; and if any town shall neglect to pay its tax, by the time prescribed, said treasurer shall report

such neglect to said clerk, who shall record it, and issue an execution, against the goods and estate of the inhabitants of said town, in the name of the county treasurer, returnable in sixty days, directed to the sheriff of said county or his deputy, for the amount of the tax remaining unpaid, to be proceeded with as executions in civil actions.

1851. 1868. Court-houses and jails, how built and repaired.

SEC. 2. When it shall be necessary to build or repair a court-house or jail in any county, it shall be done at the expense of the county, and the taxes necessary for that purpose shall be levied and collected in manner aforesaid; except that when a court-house or jail, or its appurtenances, shall, in the opinion of the county commissioners, need repairs, which will not cost over six hundred dollars, and cannot be defrayed out of the moneys in the county treasury, they shall make an estimate of the expense of such repairs, which shall be recorded by the clerk of the superior court for said county; and shall apportion the amount of such estimate among the towns in such county, in proportion to their respective lists last completed; and the same may be collected in the manner provided in the preceding section.

CHAPTER V.

MILITARY COMMUTATION TAX.

ACTS OF 1881, CHAPTER CXLIII.

An Act in relation to the Commutation Tax.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Enrollment of military subjects.

SECTION 1. Section four (page 112) of the general statutes is amended to read as follows: The names of all male citizens of this state between the ages of eighteen and forty-five years shall annually, at some time between the first day of October and the first day of March following, be enrolled alphabetically by or under the supervision of the selectmen of the town in which they reside. On such enrollment lists and opposite the name of every person, exempt from military duty, or a minor, or in the active militia, the selectmen shall write "exempt" and the reason of such exemption, or "minor" or "active militia," as the case may be, and shall sign said lists and file them in the office of the town clerk of such town; and annually, on or before the first day of April, make report to the adjutant-general of the total number enrolled on their respective town lists, the number marked exempt by reason of disability, the number exempt by reason of other causes, the number of minors, the number of active militia, the

List to be filed with town clerk

Report to adjutant general.

number liable to military duty, and the number liable to pay a commutation tax as hereinafter provided, and shall certify that they believe said lists to be correct. The adjutant-general shall forward the return of the number liable to pay a commutation tax to the state treasurer.

GENERAL STATUTES, TITLE 10, CHAPTER I.

Who exempt.

SEC. 5. The following reasons shall exempt from such military duty: first, such physical or mental disabilities as shall be prescribed in general orders issued by the surgeon general and approved by the commander-in-chief; and printed copies of such approved general orders specifying such reasons of exemption shall be sent annually, on or before the first day of June in each year, to the selectmen and town clerk in each town in the state by the surgeon general; second, service in the army or or navy of the United States, during the late rebellion, and an honorable discharge therefrom; third, membership for the time being of a volunteer fire company in this state; fourth, service for five years consecutively in the active militia of this state or in any volunteer fire company in this state; fifth, being a warden or deputy warden of the state prison; sixth, any further reason expressly provided by law; but the reasons specified in the clauses marked second, third and fourth in this section, shall not exempt from military duty in time of war, invasion or rebellion, or reasonable apprehension thereof. 1878.

ACTS OF 1881, CHAPTER CXLIII.

Commutation tax.

SEC. 2. Section six (page 112) of the general statutes is amended to read as follows: The selectmen of every town shall, on every rate-bill for its annual tax, add a tax of two dollars on every person so enrolled as liable to military duty, except minors and members of the active militia, which tax shall be in commutation of military duty, and collected and paid to the town at the time and in the manner provided for town taxes. The town treasurers shall pay to the treasurer of the state, on or before the tenth day of November annually, such military commutation tax as is determined to be due from their respective towns by the returns of the selectmen to the adjutant-general last before made, except as hereafter provided, and the treasurer shall have the same power to enforce such payment as he has in the case of any state tax. The town treasurers in making the payments above provided for may hereafter deduct therefrom a sum equal to that part of the commutation taxes placed upon the rate-bills of their respective towns last issued which cannot be collected, not to exceed ten per cent. of such taxes.

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Penalty if selectmen neglect or refuse to enroll.

SEC. 7. Any selectman neglecting or refusing to faithfully perform the duty as enrolling officer required by this chapter shall be fined five hundred dollars. When the adjutant-general shall find, from the returns of the selectmen in any town, that they have not made a true report of the number of persons liable to military duty or to pay a commutation tax, under the provisions of this title, he shall notify them by mail that they have failed to make such report; and if they shall not make true report of the number of such persons as nearly as the same can be ascertained, within twenty days after such notice, he shall notify the state's attorney in the county in which said selectmen reside, who shall proceed to collect such penalty.

Penalty for giving false information.

SEC. 8. Any person knowingly and willfully refusing information, or giving false information, to any selectman making such enrollment, respecting the name, age, residence, occupation, military service, or service in any fire company, or physical or mental disability of himself, or of his son or ward, or person in his employ or boarding with him, shall be fined twenty dollars. In case of doubt as to exemption from military duty, or from the payment of such commutation tax, the burden of proving such exemption shall be on the person claiming it; and all enrolling officers may require the persons examined by them to testify under oath, and may administer such oath.

Post surgeons.

SEC. 9. The commander-in-chief may appoint post surgeons, removable at his pleasure, to determine exemptions from military duty by the standard of disability prescribed by the surgeon general as aforesaid. All decisions of such post surgeons shall be subject to review and reversal by the surgeon general.

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